

IRM PROCEDURAL UPDATE

DATE: 04/13/2016

NUMBER: WI-03-0416-0730

SUBJECT: Blank Forms W-7 and Last Names on Passports

AFFECTED IRM(s)/SUBSECTION(s): 3.21.263

CHANGE(s):

IRM 3.21.263.5.3.2(1) deleted the Note for processing of blank Forms W-7 and replaced instructions.

1. Applicants must provide supporting identification documentation that proves their identity and foreign status along with proof of their U.S. tax reporting or filing requirement.
 - If Form W-7 is completely blank with no identification documents attached, classify the Form W-7 with a large red "X" and attach to the back of the tax return for routing to the appropriate area per the Document Routing Guide.
 - If Form W-7 is completely blank with identification document(s) attached, at a minimum, enter the name and transfer all information to the appropriate lines as described throughout the IRM when missing or incomplete.
 - If Form W-7 is **NOT** completely blank with identification documents attached, at a minimum enter the name and transfer all information to the appropriate lines as described throughout the IRM when missing or incomplete.
 - If Form W-7 is **NOT** completely blank, no identification documents are attached, and the minimum required for issuing a status is present, enter what is present on Form W-7.

IRM 3.21.263.5.3.5.3(1) c deleted "German" from passport description and added instructions for last names followed by "nee".

1. At a minimum, the last name must be present. The name on the Form W-7 should match the name on the applicant's ID. See IRM 3.21.263.8.3.2.1 (1) "Does applicant name match documentation?":
 - a. The first name can be a shorter version of the name on the ID and considered a match. For example, "Joe" matches "Joseph" and "Sue" matches "Susan."
 - b. The middle name can be shortened to an initial: "L" matches "Lawrence."

- c. The last name must be present on a valid tax return and match the name on the Form W-7 application.

EXCEPTION: If no tax return is required as applicant claims an exception, the last name must match the applicant's ID.

EXCEPTION: If a valid birth certificate is attached and the last name differs from the Form W-7, accept the birth certificate as a valid ID if a legal document such as a marriage license, court order, or divorce decree shows the name on the birth certificate is the Form W-7 applicant. At least one other valid ID must be attached.

NOTE: Some passports have "Geb." or "nee" immediately after the last name followed by an additional name." Nee" means "born" and "Geb" is the German abbreviation for "Geboren" (born). The name that follows is the last name at birth. Note that the last name in the bearer's signature and last name in the MRZ match the name preceding "Geb." or "nee" as this is the bearer's current last name. For example, the current name for "May June Apple Geb. Squash" is "May June Apple". See Exhibit 3.21.263-42.